DOCUMENT RESUME

ED 218 740 EA 014 764

TITLE Equal Educational Opportunity in Connecticut. Review and Recommendations for State School Finance Reform.

INSTITUTION Connecticut State Board of Education, Hartford.; Connecticut State Educational Equity Study Committee, Hartford.

PUB DATE Sep 81
NOTE 48p.

EDRS PRICE MF01/PC02 Plus Postage.
DESCRIPTORS Educational Finance; *Educational Legislation; Elementary Secondary Education; *Equalization Aid; *Finance Reform; Mathematical Formulas; School District Spending; School Taxes; *State Aid; State Legislation; Tables (Data); Tax Rates
IDENTIFIERS *Connecticut; *Educational Equity (Finance)

ABSTRACT

Formed by the Connecticut legislature to monitor the state's educational aid plan, the Educational Equity Study Committee in this report joins with the state Board of Education in recommending amendments to Connecticut's 1979 school finance reform law, involving changes in the state's Minimum Expenditure Requirement (MER) plan and Guaranteed Tax Base (GTB) equalization formula. The first section briefly discusses the background to the report, including the adoption of the current system of state aid and the establishment of the Study Committee. The second section addresses the use of the GTB formula, nonformula impacts on state aid, needed updates in data used in the formula, the impact of the 1979 reforms, and the reasons for the recommended changes in the GTB formula. The state's MER plan is examined in the third section, which analyzes how MER is calculated, its impact, methods of ensuring compliance with MER, and reasons for recommending MER changes. The two final sections present the Study Committee's future goals and summarize relevant events in the 1981 state legislature. Four appendices provide a glossary, a summary of a 1980 Study Committee public meeting, minority reports from committee members, and data on 1979-82 GTB grants. (RW)

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EQUAL EDUCATIONAL OPPORTUNITY IN CONNECTICUT

Review and Recommendations for State School Finance Reform

State of Connecticut
Board of Education
and the Educational Equity Study Committee

September 1981

EA 014 764

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INTRODUCTION

Connecticut, like most states, has been struggling with the problem of providing equity in education for a number of years. The basic goals are easy to express but more difficult to achieve: to provide an equal opportunity to quality educational programs and services for all of the state's public school students and to ensure that the taxes used to finance education are raised in a fair and equitable manner.

Traditionally Connecticut has relied heavily on local property taxes to finance public education. In 1977 the Connecticut Supreme Court, in *Horton v. Meskill*, found that this heavy reliance on local property taxes violated provisions of the State Constitution since the tax rates and resources available to support educational programs varied widely from town to town. Since public education is the responsibility of the state, the state must ensure that all students have an equal opportunity to receive a suitable program of educational experiences, the Court found.

In response to the Court decision, the State Board of Education established the broadly representative School Finance Advisory Panel. After 18 months of intensive study, the Panel presented a series of recommendations for major school finance and educational equity reforms. These recommendations formed the basis for Public Act 79-128, "An Act Concerning Equalization of Educational Financing and Equity in Educational Opportunity," which was adopted by the General Assembly in 1979.

The reforms embodied in state law represent a major step forward in providing equity in education. However, the task is not completed. The equity and equalization program is dynamic, and therefore must be monitored on an on-going basis to ensure that the intent of policy is being realized in public school classrooms across the state. Such monitoring is particularly essential since the school finance aid program will distribute over $300 million to local communities in the coming year. The program is by far the state's major aid program to cities and towns.

Further, Connecticut's Guaranteed Tax Base (GTB) formula is based on a number of factors which are constantly being updated. As conditions within the state change, constant monitoring and analysis are necessary to ensure that the three major factors in the formula, reflecting local wealth, effort and need, remain in balance. The state's per pupil minimum spending program also needs constant monitoring to ensure that the goal of providing equal opportunity for students will be met.

It was for these reasons that the General Assembly and the State Board of Education formed the Educational Equity Study Committee in June 1980 and charged it with a further analysis of the state's educational aid plan. After six months of very thorough and careful study, the 17-member committee has developed a number of recommendations designed to improve Connecticut's school funding equalization program.

These recommendations have been studied, amended and adopted by the State Board of Education. The combined recommendations of the Equity Committee and the State Board are before the 1981 session of the General Assembly for review and possible action.

The Equity Committee and the State Board will continue to monitor the state's school finance program, reporting to the General Assembly and the public as necessary.

SUMMARY OF RECOMMENDATIONS

The Educational Equity Study Committee and the State Board of Education recommend to the General Assembly that the provisions of Public Act 79-128 which established a Minimum Expenditure Requirement (MER) for local school districts be amended as follows:

1) Increase the state minimum expenditure level from the state median pupil expenditure to the per pupil expenditure of the 75th percentile town two years prior.

2) Increase the additional spending requirement for economically disadvantaged students from one-quarter to one-half of the minimum.

3) Include expenditures for equipment in the definition of current operating expenditures.

The Committee and the State Board further recommend that the provisions of Public Act 79-128 which establish the Guaranteed Tax Base (GTB) Equalization formula be amended as follows:

1) Change the state's guaranteed wealth level from the standard of the ninth wealthiest town to a statistical measure: mean town wealth plus two standard deviations.

2) Include expenditures for equipment in the definition of local tax dollars for education.

3) Phase out the minimum grant provision over a three-year period in equal steps, beginning in fiscal year 1981-82.

BACKGROUND

Funding Public Education

The word "fair" represents a key concept when discussing the funding of public education. Connecticut, like many other states, has found it difficult to develop a funding plan which is fair to both students and taxpayers.

The underlying cause of these inequities for students and taxpayers has been the state's heavy reliance on the local property tax to support public education. In the past, there have been inequities for students because of the state's willingness *to accept a relationship between a local community's wealth and the educational program which it offers to students.*

With local property tax dollars providing 60.4 percent of the billion-dollar-plus cost of education in Connecticut in 1980-81 (state and federal dollars pay 33.2 percent and 6.4 percent, respectively), even as a school finance reform plan is being implemented, the support of public education across the state remains quite uneven. Towns with high property wealth are still better able to spend a large amount on education at lower than average tax rates, while towns with low property wealth usually spend less on education despite higher than average tax rates.

But Connecticut does have a plan to correct these inequities — a plan embodied in Public Act 79-128, adopted by the state General Assembly in 1979. Enactment of this significant reform legislation placed Connecticut in the forefront of states dealing with the problems of school funding inequities in creative and effective ways.

Much of the impetus for reform came from the courts — in a landmark 1971 decision in California *(Serrano v. Priest)* and, in Connecticut, in the historic *Horton v. Meskill* case.

Horton v. Meskill

In Connecticut, parents of children in the Canton schools successfully challenged the state system of financing public schools. On December 26, 1974, the Connecticut Superior Court declared that the state system of funding public schools violated the equal rights and protection provisions (Article I, Sections 1 and 20) and the education provision (Article VIII, Section 1) of the State Constitution. That decision was upheld by the Connecticut Supreme Court on April 19, 1977.

Factual Conclusions. The thrust of the Court's factual conclusions is based on the inequality in educational opportunities among towns, not on the absolute level of education afforded students in any town. The Court found that the Connecticut system of financing public schools resulted in relatively high educational expenditures with a lower than average tax effort in property-wealthy towns, and relatively low education expenditures with a higher than average tax effort in property-poor towns. These variations in money available to towns resulted, the Court decided, in variations in the "breadth and quality of educational programs" or in variations in "educational opportunity."

The Court further found that state aid did not compensate for the variations in the revenue-raising ability of the towns. The flat grant compared to other state distribution systems "has the least equalizing effect on local financial abilities," the Court declared, while special education aid actually provided more funds to towns which could afford to spend more local funds on special education and which were in turn "better equipped to identify special education problems and better staffed to apply for funds."

The Court declared that legislation which delegates the primary responsibility for financing public schools to towns and provides no significant equalizing state support is not "appropriate legislation" to implement the requirement that the state provide a substantially equal educational opportunity to its youth in its free public elementary and secondary schools.

Education: A State Duty. The Connecticut Constitution specifically provides that: "There shall always be free public elementary and secondary schools in the State. The General Assembly shall implement this principle by appropriate legislation," (Article VIII, Section 1). This explicit provision for education in Connecticut gives the state the primary responsibility for providing education. Delegating that duty to local school districts, the Court found, does not relieve the state of its primary responsibility.

Education: A Fundamental Interest. Basic to the decision that the Connecticut system of financing public education violated the equal protection clause of the State Constitution was the Court's determination that education is a "fundamental right" under the State Constitution so that pupils are entitled to equal enjoyment of that right. Unless justified by a "compelling state interest," legislation which impinges on this fundamental right must be struck down. The interest of the state in the local control of education was shown not to be compelling because, the Court said, the state could develop a financing system which effectuated the local control objective and which equalized the abilities of the towns to finance education.

The Connecticut decision, like most other state decisions, does not require or suggest any one solution to the problem. It simply declares the present system of funding public education unconstitutional. In addition, the decision explicitly declares that "the property tax is still a viable means of producing income for education" and explicitly permits many different economic or educational factors in addition to the wealth-related concerns of the case itself to be included in finance reform measures:

"Obviously, absolute equality or precisely equal advantages are not required and cannot be attained except in the most relative sense. Logically, the state may recognize differences in educational costs based on relevant economic and educational factors and on course offerings of special interest in diverse communities. None of the basic alternative plans to equalize the ability of various towns to finance education requires that all towns spend the same amount for the education of each pupil. The very uncertainty of the extent of the nexus between dollar input and quality of educational opportunity requires allowance for variances as to individual and group disadvantages and local conditions."

The Current Funding System in Connecticut

Connecticut first introduced a Guaranteed Tax Base (GTB) equalization plan for school aid in 1975, even as it continued to provide most state aid to school districts in the form of a flat grant of $250 per pupil. An equalization concept was, therefore, somewhat familiar when the State Supreme Court rendered its decision in 1977. It remained for the State Board of Education's School Finance Advisory Panel to refine that concept in an 18-month study into the school finance reform recommendations which were adopted without substantive change by the General Assembly.

This publication, concerned with presenting the rationale for recommended changes to the 1979 law, provides explicit detail of the 1979 law's features in the pages which follow. Additional background information, as well as the complete text of the equalization law, P.A. 79-128, is available from: the Office of Public Information, State Department of Education, P.O. Box 2219, Hartford, CT 06115, (203) 566-5677.

The Educational Equity Study Committee

Pursuant to P.A. 80-455, "An Act Establishing a Study Committee to Review the State's Efforts to Ensure Educational Opportunity," the State Board of Education established an Educational Equity Study Committee "to review and appraise the state's effort to ensure equal educational opportunity in the public schools." The State Board's charge to the Committee was fourfold: 1) to assess the present status of the education reform legislation, 2) to evaluate the first year impact of the 1979 education reforms, 3) to develop projections of the future impact of the education finance reforms, and 4) to develop recommendations, as necessary, for refinements in current education finance legislation.

On the Committee, with membership limited by P.A. 80-455 to 17 members, are state legislators, representatives from the executive branch and public interest groups, and a member at large. The Committee, chaired by Lynn Alan Brooks and vice chaired by John Toffolon, met ten times during its six-month existence. Also present at several of the meetings was Dr. Walter I. Garms, Dean of the Graduate School of Education and Human Development at the University of Rochester and a nationally known expert on education finance. He served as consultant to the Committee and provided a national overview of education finance reform. In addition, the Committee was supported in its efforts by the technical assistance of four project staff members.

During the course of its intense and careful study, the Committee addressed concerns and questions which had arisen as a result of the school finance legislation. The Committee's evaluation process included an analysis of 1) the impact of major environmental factors, such as inflation and declining enrollments, on the ability of local school districts to provide educational services and on the cost of state education aid, 2) the impact of the Minimum Expenditure Requirement on local spending levels and on reducing the disparities in per pupil expenditures, and 3) the impact of the GTB formula on reducing tax rate and expenditure disparities.

After months of analysis and discussion, the Committee voted on a set of preliminary recommendations which were made available for public comment at a public meeting on December 9, 1980. Approximately 40 people attended the meeting held at the Orchard Hill Junior High School in North Haven. With careful consideration given to the opinions expressed at this meeting, on December 10, the Committee voted on a final set of recommendations which were presented to the State Board on December 15.

CONNECTICUT'S EDUCATION EQUALIZATION FORMULA: THE GTB

Connecticut's 1979 state education aid reforms are intended to equalize each town's ability to finance education. The Guaranteed Tax Base (GTB) state aid formula is the major vehicle for accomplishing this purpose. The GTB aid formula is the state's largest aid program, distributing over $276 million (1980-81) in aid to towns.

As noted earlier, Connecticut's towns vary widely in their ability to finance education — in terms of both the local property tax base used to raise revenues and in terms of personal income from which taxes are paid. The variation in local property tax wealth was found by the Connecticut Supreme Court, in *Horton v. Meskill*, to be a major determinant in the variations in local spending for education and, by extension, in variations in the educational opportunities available to students. Towns also varied widely in their tax efforts to support education. Some towns were found to be so poor that they could only provide limited resources for education, even at very high tax rates. Lack of local resources cannot, however, justify limiting educational opportunity, because the Court held that education is a fundamental right and that the state has a responsibility to ensure equal educational opportunity for all students. The Court found that "Equalizing the ability of the various towns to finance education would provide all towns, property-poor and property-rich, with the opportunity to exercise a meaningful choice as to the educational services to be offered to students."

The principal task before the Connecticut School Finance Advisory Panel in 1977 was to develop a state education finance program "designed to achieve a substantial degree of equity of educational opportunity and permit all towns to exercise a meaningful choice as to educational services to be offered to students."

The goals of the 1979 school finance reform legislation as developed by the School Finance Advisory Panel and as amended and adopted by the Connecticut General Assembly can be defined as follows:

1) To provide a substantially equal educational opportunity in terms of programs and services;

2) To decrease the disparity in expenditures per pupil; and

3) To decrease the disparity in school tax rates.

The GTB aid program was adopted to provide towns with more nearly equal abilities to finance education and to reduce the disparity in tax rates. The aid program "equalizes" by providing larger state aid grants to property/income-poor towns.

The Guaranteed Tax Base Formula

The concept underlying the GTB formula is fairly simple: that the state will provide to towns, in state aid, the difference between what the town can raise from its own resources and what the town could have raised if it had the state guaranteed wealth level. Four factors are used to calculate GTB aid to each town:

1) State guaranteed wealth level,

2) Town wealth base,

3) Town school tax rate, and

4) Town student need count.

Figure 1 on page 11 shows the current GTB formula. Following is a description of each factor in the formula.

State Guaranteed Wealth Level. Current state law designates the wealth of the ninth wealthiest town (see description of town wealth below) as the state guaranteed wealth level. The use of the ninth wealthiest town as the standard for the state guaranteed wealth level means that:

1) Ninty-five percent of the towns in the state participate in the aid program, and

2) The impact of the economy on property tax wealth and personal income is reflected in the state guaranteed wealth level.

In some other states using a guaranteed tax base formula the guaranteed wealth level is set as a dollar figure in state law and remains the same until changed by action of the state legislature. The guaranteed wealth level may consequently become outdated as economic factors affect the wealth of the towns in the state. Connecticut chose to use the standard of the wealth of a high-wealth town so that changes in the wealth of the state would be reflected in the formula. The wealth of each town and the state guaranteed wealth level are recalculated each year.

Wealth: Adjusted Equalized Net Grand List per Capita (AENGLC). Wealth or "ability to pay" for public education is defined as a combination of a town's property wealth and its income wealth.

Local taxable property wealth is defined as each town's Net Grand List "equalized" to 100 percent of fair market value and is called the "Equalized Net Grand List." (See glossary for a description of the procedure used to calculate Equalized Net Grand List.)

Income wealth is defined as per capita income. Each town's Equalized Net Grand List (ENGL) is adjusted for income by multiplying it by the town's income adjustment factor (the town's income per person divided by the income per person of the highest income-wealth town). The resulting figure is known as the "Adjusted Equalized Net Grand List" (AENGL).

Each town's AENGL is finally divided by the town's population, resulting in the "Adjusted Equalized Net Grand List Per Capita" (AENGLC).

Figure 1

Guaranteed Tax Base Formula

$$\left[\text{Guaranteed Wealth} - \text{Town Wealth}\right] \times \text{Town School Tax Rate} \times \text{Town Student Need}$$

$$\left[AENGLC_G - AENGLC_T\right] \times STXR_T \times \text{Student Need}_T$$

$$\left[\left(\frac{\text{Equalized Net Grand List}}{\text{Persons}} \times \frac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}\right)_{\text{Ninth Wealthiest Town}} - \left(\frac{\text{Equalized Net Grand List}}{\text{Persons}} \times \frac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}\right)_{\text{Town}}\right] \times \left[\frac{\text{Net Current Local Education Expenditures}}{\text{Equalized Net Grand List} \times \frac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}}\right]_{\text{Town}} \times \left[\text{Students} + \text{½ AFDC Children}\right]_{\text{Town}}$$

* See Figure 7 on page 28 for the 1981 revisions to the GTB Formula

Each town's wealth (AENGLC) is recalculated each year using the latest available data. The goal of these annual calculations is to provide the best possible data to fairly compare the wealth — that is, the "ability to pay" for public education — of all the state's 169 towns and cities.

Figure 2 illustrates a sample calculation of the AENGLC.

Figure 2
Sample Calculation of
Adjusted Equalized Net Grand List Per Capita (AENGLC)

Town A Equalized Net Grand List = $30,000,000

Population_A = 1,000

$\text{Per Capita Income}_A$ = $7,300

Highest Town Per Capita Income = $14,600*

$$\frac{\text{Equalized Net Grand List}_A}{\text{Population}_A} \times \frac{\text{Per Capita Income}_A}{\text{Highest Town Per Capita Income}} = \text{AENGLC}$$

$$\frac{\$30{,}000{,}000}{1{,}000} \times \frac{\$7{,}300}{\$14{,}600} = \$15{,}000$$

*Sample only. Actual 1977 highest town per capita income (U.S. Census estimates) was $14,632.

Connecticut's definition of wealth is unique in two ways. First, Connecticut uses equalized property tax base *per capita*. The traditional measure of wealth is equalized property tax base per pupil or per weighted pupil. The use of equalized property tax base per capita (per person) provides some recognition of the impact of total community size and service needs on a town's ability to pay. Older communities and urban areas are helped by this factor. Second, Connecticut adjusts each town's equalized property tax base per capita by a measure of income — the U.S. Census Bureau estimates of per capita personal income. This adjustment recognizes personal income as a factor in the ability to pay for schools. Income-poor communities are helped by this factor.

School Tax Rate (STXR). Local school boards in Connecticut do not have taxing authority; a "school tax rate" (STXR) is not identified in town and city budgets. But it is nonetheless possible to determine the extent of local tax effort in supporting education.

The school tax rate is calculated by dividing each town's Net Current Local Education Expenditures by its AENGL wealth. Net Current Local Education Expenditures are that share of current education expenditures supported by local taxes. The figure excludes ex-

penditures for equipment, capital outlay and debt service. Unlike some school finance equalization aid formulas in other states, Connecticut's GTB aid program does not require any specific school tax rate. Towns are free to set their own tax rates. The program, however, rewards local tax effort by paying a larger state grant to a town with a higher school tax rate, if all other factors are the same.

The use of an income-adjusted property tax base to calculate school tax rates reflects, again, the concept that "ability to pay" depends both on local tax base and personal income.

Student Need. Student need in the GTB aid formula is the sum of two figures: the number of resident students enrolled in the schools plus one-half the number of resident children, ages five to 18, from families receiving Aid to Families with Dependent Children (AFDC). The use of the AFDC factor reflects the extra costs associated with the education of the economically disadvantaged. It provides additional revenue to towns where there is a concentration of such children.

Sample Calculation of GTB Formula Aid

GTB formula aid to a town will vary depending: 1) on the wealth of that town compared to the state guaranteed wealth level; 2) the town's school tax rate; and 3) the town's student need. Two towns with equal school tax rates and equal student need will not necessarily be entitled to the same GTB aid. The town with lower "wealth" will be entitled to more aid. Similarly, if two towns have equal "wealth" and equal "need" the town with the higher school tax rate will be entitled to more aid.

Figure 3 gives a sample calculation of the GTB formula.

Figure 3
Sample Calculation
The GTB Grant

Town A = Sample Town
Town G = Guaranteed Wealth (9th wealthiest town)

For Town A in the example below:
Adjusted Equalized Net Grand List Per Capita (AENGLC) = $15,000
Adjusted School Tax Rate (STXR) = 20 mills
125 students; 50 of these students are economically disadvantaged
Thus, total student need count = 125 + .5 (50) = 150
Assume for purposes of this example that the guaranteed level of wealth is $30,000 (Town G)

$$(AENGLC_G - AENGLC_T)\ (STXR_T)\ (\text{Student Need}_T) = \text{Total grant to Town A}$$

Total Grant = ($30,000 − $15,000) (.020) (150) = $45,000
Per Pupil Grant = ($45,000 ÷ 125) = $360

Nonformula Factors Impacting Education Grants to Towns

In addition to changes in the GTB formula factors, there are four other factors that affect grants to towns each year.

1) Minimum Grant. A minimum grant provision in the legislation governing aid to towns provides that all towns, regardless of wealth, will receive at least $250 per pupil as general aid to education. Towns that are members of K-12 regional school districts are entitled to a minimum grant of $275 per pupil. Towns entitled to less than $250 per pupil under the GTB aid formula receive the difference between their GTB entitlement and $250 per pupil as minimum aid. Towns in K-12 regional school districts receive the difference between the GTB entitlement plus their K-12 regional school district bonus grant (see below) and $275 per pupil as minimum aid. This minimum aid provision adds between $10 and $13 million to the cost of the program from year to year.

2) Maximum Grant. A maximum grant provision in the legislation provides that no town will receive a general aid to education grant that is larger than its minimum expenditure requirement (see section on MER). No town's grant has thus far been constrained by this provision.

3) Bonus Grants to Towns in K-12 Regional School Districts. As part of an on-going state policy of encouraging small school districts to consolidate to form regional school districts to provide services more efficiently to students, the law provides a bonus grant of $25 per pupil to towns in K-12 regional school districts. This grant program provides between $400,000 and $500,000 in additional aid to qualifying towns.

Five-year Phase-in of the GTB Aid Program

State law specifies that the GTB aid program be implemented over a five-year period beginning with fiscal year 1979-80. Each year aid entitlements to towns are calculated based on the GTB formula, the K-12 bonus aid program and the minimum/maximum grant provisions. The sum of the towns' aid entitlements is defined as the fully funded cost of the program. Each year of the phase-in period, the state is required to appropriate an increasing percentage of the fully funded cost of the program.

The schedule of state funding percentages is as follows:

- First year (1979-80): not less than 56 percent of the fully funded cost,
- Second year (1980-81): not less than 67 percent of the fully funded cost,
- Third year (1981-82): not less than 78 percent of the fully funded cost,
- Fourth year (1982-83): not less than 89 percent of the fully funded cost,
- Fifth year (1983-84) and thereafter: 100 percent of the fully funded cost.

The purpose of the five-year phase-in period is to allow towns to adjust their spending and taxing policies in a planned, orderly, and efficient manner.

During the phase-in period, grants to towns are based on 1) the previous year's aid per pupil, and 2) a percentage of the difference between the town's fully funded grant entitlement per pupil and the previous year's aid per pupil. The percentage of the difference used to calculate grants is based on the amount of new state aid appropriated. In 1979-80 the percentage of the difference was approximately 15 percent; in 1980-81, approximately 32 percent. The percentage of the difference should increase yearly until the program is fully funded in 1983-84.

A sample calculation of the phased-in GTB Aid for Town A is shown in Figure 4.

Figure 4
Sample Calculation
Town A Phased-in GTB Aid

$$\begin{array}{l}\text{Phased-in GTB Aid Per Pupil Town A for Year } y \\ = \text{GTB Aid Per Pupil Town A for Year } y-1 \\ + \left[\left(\text{Fully Funded GTB Aid Per Pupil Town A for Year } y - \text{GTB Aid Per Pupil Town A for Year } y-1\right) \times \text{Percent of Difference Based On State Funding Level for Year } y\right]\end{array}$$

$$\begin{array}{l}\text{Total GTB Aid Town A for Year } y \\ = \text{Phased-in GTB Aid Per Pupil Town A for Year } y \times \text{Students Town A for Year } y-2\end{array}$$

Town A Fully Funded GTB Aid Per Pupil for Year y = $360
Town A GTB Aid Per Pupil, Year y – 1 = $300
Percentage of the Difference for Year y = 32%
Town A Students Year y – 2 = 1000

Phased-In GTB aid Town A for Year y = $300 + [($360 – $300) x (.32)] = $319
Total Town A for Year y = $319 x 1000 = $319,000

Updating the Data Used in the GTB Formula

In order to ensure that the GTB aid program continues to reflect town wealth, school tax rates, student need and any changes in these factors over time, the data used in the formula are updated annually. Table 1 which follows lists the source and date of each formula factor.

Table 1

Data Base

Data Base	Legal Requirement	Data used for 1980-81 Grants
Equalized Net Grand List	The equalized tax base upon which taxes were levied in the fiscal year two years prior to the grant year, calculated by O.P.M.	October 1977
Population	The most recent U.S. Census estimates available on Janauary 1 of the year preceding the grant year	1976
Per Capita Income	The most recent U.S. Census estimates available on January 1 of the year preceding the grant year	1975
Net Current Local Educational Expenditures	Expenditures in the fiscal year two years prior to the grant year	1978-79
Students	Students in average daily membership two years prior to grant year	1978-79
AFDC Children	Children from families receiving Aid to Families with Dependent Children, five to 18 years of age two years prior to grant year	1978-79

An annual variation in entitlements to towns, and in the total cost of the program to the state, results from this annual updating of the data used in the formula.

Aid to towns and the total cost of the program to the state is the result of the interaction of all the factors used in the formula, the net results of the changes in each formula factor and the interaction of the factors.

Given the above important caveat the impact of change in each formula factor can be described.

Increases in Equalized Net Grand Lists (ENGL) affect the grant only if these increases cause the wealth gap between the state guaranteed wealth and the wealth in most other towns to increase or decrease. The important factor is not the absolute size of ENGLs but the gap between the state guaranteed wealth and town wealth (AENGLC). As this wealth gap increases the cost of equalizing wealth increases.

Changes in population and per capita income also affect the grant only if these changes cause changes in relative town wealth. As noted above the critical factor is the gap between the state guaranteed wealth level and town wealth.

Changes in Net Current Local Educational Expenditures (NCLE) affect the cost of the grant through the school tax rate. Increases in NCLEs will increase a school tax rate only if the increase in NCLE is greater than the increase in the town's tax base. If a town's tax base increases faster than local expenditures, then its school tax rate will decline (even if absolute local tax dollars increase). As school tax rates increase the cost of equalizing increases and conversely as school tax rates decline the cost of equalizing declines.

Changes in Student (ADM) counts and AFDC counts affect the amount of the grants directly. As these counts decline the cost of equalizing declines; if they increase, the cost of equalizing will increase.

Impact of the GTB Aid Program in 1979-80

Fiscal year 1979-80 was the first year of the phase-in of the new GTB aid program. The school finance reform legislation was adopted by the General Assembly in the spring of 1979 and signed into law by Governor Grasso on April 26, 1979. Under the phase-in provisions of the law, $220 million was appropriated for fiscal year 1979-80 (56 percent of a fully funded cost of $393 million). The $220 million in aid represented an increase of approximately $30 million over the 1978-79 level of general education aid, or a 15 percent increase.

Based on expenditure reports from school districts it appears that the new school finance program had a small but encouraging impact on tax rates in 1979-80. It appears, from preliminary data, that the disparity in school tax rates (the gap between high-taxing and low-taxing towns) has decreased slightly. Preliminary data show a general decline in school tax rates. This is in part due to increases in towns' property tax bases (Equalized Net Grand Lists) that average 18.5 percent.

Recommended Changes in the GTB Formula

The Educational Equity Study Committee developed and the State Board of Education adopted the following recommendations for revisions in the GTB formula:

1) *Change the state's guaranteed wealth level from that of the ninth wealthiest town to a statistical measure: mean town wealth plus two standard deviations.*

The purpose of this revision is to move from a state guaranteed wealth level based on the unique wealth of a given town to a measure that reflects approximately the same level of guarantee, i.e., greater than the wealth of 95 percent of the towns in the state, *and* reflects the total variation in wealth in the state.

Analysis of the state guaranteed wealth level over time showed that 1) grants to towns and the cost of the program were significantly affected by the wealth level of the ninth wealthiest town and 2) that the wealth of this town (ninth wealthiest) could vary significantly while remaining the ninth wealthiest town. Simulations for fiscal year 1980-81 showed that the fully funded cost of the program could have varied by $68 million based on changes in the wealth of the ninth wealthiest town.

The recommended new guaranteed wealth level represents approximately the same state commitment in that the guarantee level is greater than the wealth of 95 percent of the towns in the state. The use of a statistical measure that includes the standard deviation in wealth means that the guaranteed level will reflect the total variation in wealth in the state.

2) *Including expenditures for equipment in the definition of school tax rate.*

Including expenditures for equipment in the definition of school tax rate will, for the first time, provide state support for the purchase of equipment from regular operating funds.

3) *Phase out the minimum grant provision over a three-year period in equal steps, beginning in fiscal year 1981-82.*

The State Board of Education recommends that the minimum grant be phased out so that no town receives more than its full equalization aid entitlement by 1983-84. Elimination of this minimum grant provision will make the GTB aid program more equalizing — it will reduce state aid to the wealthier communities.

CONNECTICUT'S MINIMUM EDUCATIONAL SPENDING PLAN

The Minimum Expenditure Requirement

As part of its 1979 educational reform legislation, the Connecticut General Assembly revised its definition of the "educational interests of the state" to include "that each school district shall finance (its program) at a reasonable level at least equal to the Minimum Expenditure Requirement (MER)." Prior to the enactment of Public Act 79-128, "An Act Concerning Equalization of Educational Financing and Equity in Educational Opportunity," local communities had wide discretion in their use of educational equalization funds. The possibility of using all of these funds for property tax relief or other municipal expenditures, with no benefits accruing to education, became clear and resulted in a provision for more careful monitoring of the use of state education funds.

The MER is intended, according to the law, to provide "a substantial degree of equality of educational opportunity" in terms of expenditures per pupil. It seeks to ensure that a substantial amount of state equalization funds is used on the local level to support educational programs. As a consequence, communities short on local resources are provided the funds they need to broaden their programs and increase educational opportunities. Communities which had the local resources but did not choose to expand or improve existing programs are now motivated to do so by legislative mandate. The state's interest in preserving and protecting each child's right to a "substantially equal educational opportunity" has, to a certain extent, superseded the discretion of local communities in setting their educational budgets. Communities, however, may override their Minimum Expenditure Requirement and spend more than they are required to by law.

One measure of the effectiveness of the MER program on reducing the disparity among towns in per-pupil expenditures is its effect on the ratio of the net current expenditure per pupil of the 95th percentile town to that of the fifth percentile town. In 1978-79, the year prior to implementation of the MER program, the per-pupil expenditure in the 95th percentile town was 1.82 times greater than the per-pupil expenditure in the fifth percentile town. That ratio dropped to 1.69 in 1979-80, the first year of the MER program.

The MER is being phased in over a five-year period. Had it been fully implemented in 1979-80, the ratio of per pupil spending in the state's 95th percentile town compared to the fifth percentile town would have been 1.53:1. That represents a 16 percent reduction in spending disparity over the 1978-79 figure.

Calculation of the MER

Minimum Expenditure Requirement Town A = State Minimum Expenditure Level x Student Needs Weighting Factor Town A

The calculation of a town's MER is dependent on two factors: the state minimum expenditure level and the town's student needs weighting factor (see below).

State Minimum Expenditure Level. The determination of the state minimum expenditure level is calculated by ranking the net current expenditure per pupil (NCEP) of the 169 towns in sequential order from lowest to highest. Each town's Average Daily Membership (ADM) is listed next to its NCEP. The median pupil — the pupil who falls halfway in the total state student count — is found and the NCEP corresponding to the town where that student resides becomes the state minimum expenditure level for Year y. Due to auditing and data collection constraints, the information used for determination of the state minimum expenditure level is from the Year y — 2 (two years prior to the year for which the calculation is being made).

Student Needs Weighting Factor (SNWF). Each town's weighting factor is determined from its Average Daily Membership (ADM) and Aid to Families with Dependent Children (AFDC). This data is also from Year y — 2. Towns with larger concentrations of AFDC children will have comparatively larger numbers.

Student Needs Weighting Factor

$$\text{Student Needs Weighting Factor for Town A} = \frac{\text{Average Daily Membership for Town A} + \left[\text{AFDC Children for Town A} \times .25\right]}{\text{Average Daily Membership of Town A}}$$

The state minimum expenditure level is multiplied by the town's SNWF to obtain the fully implemented Minimum Expenditure Requirement. A sample calculation of the fully implemented MER for Town A is shown in Figure 5.

Figure 5
Sample Calculation
Minimum Expenditure Requirement

State Minimum Expenditure
Level (based on 1978-79 data) = $1,851

Town A 1978-79 ADM = 1000
Town A 1978-79 AFDC = 100

$$\text{Student Needs Weighting Factor Town A} = \frac{\text{ADM} + .25\,\text{AFDC}}{\text{ADM}} = \frac{1000 + .25\,(100)}{1000} = 1.025$$

Minimum Expenditure Requirement for Town A = $1,851 x 1.025 = $1,897

Phase-in of the Minimum Expenditure Requirement

The Minimum Expenditure Requirement is being phased in over a five-year period, 1979-80 to 1983-84, to 1) allow currently low-spending towns time to plan and implement the expenditure increases necessary to meet a fully implemented Minimum Expenditure Requirement, and 2) coordinate with the phase-in of the state Education Equalization Grants.

Each year a fully implemented Minimum Expenditure Requirement (as calculated in Figure 5) will be established for each town. During the phase-in period, towns will be required to move progressively closer to their fully implemented MER and in 1983-84 it is expected that all towns will be required to meet their fully implemented expenditure requirement. The method for calculation of the MER during the phase-in period follows.

Calculation of the MER During the Phase-in Period

$$\begin{array}{l}\text{Phased-in Minimum Expenditure Requirement Town A for Year y} \\ = \text{Net Current Education Expenditures Per Pupil for Town A for Year y} - 2 \\ + \left[\left(\begin{array}{l}\text{Fully Implemented Minimum Expenditure Requirement Town A for Year y} \\ - \text{Net Current Education Expenditures Per Pupil Town A for Year y} - 2\end{array}\right) \times \begin{array}{l}\text{Percentage of the Difference Used in Education Equalization Grants Phase-in for Year y}\end{array}\right]\end{array}$$

Phased-in Minimum Expenditure Requirement Town A for Year y is the amount towns will be required to spend per pupil in the budget Year y, the year for which the calculation is being made.

Net Current Education Expenditures Per Pupil Town A for Year y — 2 is the town's Net Current Education Expenditure Level in the second previous year, Year y — 2 (the most current data available).

Fully Implemented Minimum Expenditure Requirement Town A for Year y is the town's fully implemented minimum for Year y as calculated above.

Percentage of the Difference Used in Education Equalization Grants, Phase-in for Year y is the percentage used to calculate aid increases to towns during the phase-in of the Education Equalization Grants. The figure was approximately 15 percent for 1979-80, approximately 32 percent in 1980-81 and will progressively increase to 100 percent in 1983-84.

A sample calculation of the phased-in MER for Town A is shown in Figure 6.

Figure 6
Sample Calculation
Town A Phased-in Minimum Expenditure Requirement

Town A Net Current Education Expenditures for Year y – 2 = $1,597
Town A Fully Implemented Minimum Expenditure Requirement for Year y = $1,897
Percentage of the Difference for Year y = 32%

Phased-in Minimum Expenditure Town A for Year y = $1,597 + [($1,897 – $1,597) x .32] = $1,693

Alternative Minimum Expenditure Requirement

In order to ensure that no property/income-poor town with a high school tax rate would be required to increase local taxes to meet its Minimum Expenditure Requirement, the General Assembly provided an alternative Minimum Expenditure Requirement. *This Alternative Minimum Expenditure Requirement can be used only by those towns which are at or below the median (85th town) in wealth (Adjusted Equalized Net Grand List Per Capita) and at or above the median (85th town) in school tax rate.*

Alternative Minimum Expenditure Requirement

$$\text{Alternative Minimum Expenditure Requirement Town A for Year y} = \text{Net Current Education Expenditures Town A for Year y} - 1 + \left(\text{General State Education Aid Town A for Year y} - \text{General State Education Aid Town A for Year y} - 1\right)$$

Note: The above calculation is in terms of total dollars.

Alternative Minimum Expenditure Requirement for Year y in effect requires that all *new* state aid be used to increase Net Current Education Expenditures.

Net Current Expenditure for Year y — 1 means the town's Net Current Education Expenditures in the previous year.

General State Education Aid means Education Equalization Aid (and in 1978-79, ADM grants).

The Minimum Expenditure Requirement: Compliance and Penalties

Compliance Checks by the State Department of Education. P.A. 79-128 requires that each town spend *at least* a minimum amount (Minimum Expenditure Requirement) per pupil. Compliance with this provision of the law is determined by dividing the net current expenditures a local district by the number of students served (the ADM — Average Daily Membership count).

Local district compliance with MER is checked in two ways by the State Department of Education each year. First, in the fall of each year local districts are required to report, on a form supplied by the Department, their budget allocations for the current budget year. Included is a Net Current Education Expenditures total and a per-pupil total (based on the estimated ADM).

Based on this information, the Commissioner of Education reports to each local district and the chief executive officer of each town whether or not it appears that the town is in compliance with its Minimum Expenditure Requirement. If a town does not appear to be in compliance with its MER, a conference is scheduled with the chief executive officer of the town and the superintendent of the school district to discuss the potential shortfall and actions necessary to comply with the MER law.

A second check, based on actual expenditures, is made by the Education Department at the close of each fiscal year. This compliance check is based on local district fiscal data supplied on the ED001 (End of School Year Report) and the actual ADM figure as reported on Pupil Data Reports (ED025). The Department again reports to each local district and the chief executive officer of each town whether or not the town has complied with the Minimum Expenditure Requirement. If a town has failed to comply, the town and/or school district may request an administrative conference and review of all expenditure data.

Eligibility for Education Equalization Aid. P.A. 79-128, Section 3(b) mandates that a town spend at least its Minimum Expenditure Requirement per pupil *to be eligible* for state equalization aid. Eligibility for this aid each year will be based on whether or not a town has met its Minimum Expenditure Requirement in the second previous year — the expenditure year used to calculate grants. From 1981-82 to 1984-85 the phased-in MER will be used to calculate eligibility. Beginning with 1985-86, the fully implemented MER will be used.

Penalties for Failure to Meet the Minimum Expenditure Requirement. Towns failing to comply with their Minimum Expenditure Requirement will place their Education Equalization Aid in jeopardy. Since actual pupil counts are not available until after the close of the fiscal year, towns are required to estimate the number of pupils to be served when setting their education budgets. In order not to penalize towns that have made a good faith effort to meet their MER, but which have underestimated their actual pupil counts, no penalty will be imposed on a town whose actual Net Current Education Expenditures in a given year, divided by its October 1 pupil count* from the previous year, equals or exceeds its Minimum Expenditure Requirement for the year.

Minimum Expenditure Requirement Town A for Year y	$\leq$	Net Current Education Expenditures Town A for Year y	$\div$	October 1 Pupil Count Town A for Year y − 1

*Annual October 1 statewide count as reported on the ED025 form.

Section 10-4a of the Connecticut General statutes defines the educational interests of the state to include that each school district finance its educational programs 'at a reasonable level at least equal to the Minimum Expenditure Requirement.' Failure to comply will subject the town to the remedial procedures of Section 10-4b and the possibility of legal action by the State Board of Education.

Recommended Changes in the Minimum Expenditure Requirement

Following its extensive study, the Educational Equity Study Committee developed and the State Board of Education adopted recommendations designed to increase the impact of the MER program on per-pupil expenditures. These recommendations are:

1) Increase the state minimum expenditure level from the state median pupil expenditure to the per-pupil expenditure of the 75th percentile town (the 42nd highest spending town). The state median pupil expenditure approximates the per-pupil expenditure of the 65th percentile town (the 59th highest spending town). This change would increase the Minimum Expenditure Requirement of all towns.

2) Increase the additional spending requirement for economically disadvantaged students. The weighting factor for AFDC children in the MER is currently .25; it is recommended that this be increased to .50. This change would affect only towns serving AFDC children, with the net effect of targeting additional funds to support their educational programs. Further, this change would be consistent with the .50 weighting in the "need" factor of the GTB formula. The Student Needs Weighting Factor (SNWF) would change to: $\frac{\text{ADM} + .5\ \text{AFDC.}}{\text{ADM}}$

3) Include expenditures for equipment in the definition of current operating expenditures. This change would allow communities, for the first time, to include such expenditures in achieving their Minimum Expenditure Requirements.

The impact of these recommended changes to the MER program in reducing the disparity in per-pupil expenditures in Connecticut towns will depend to some extent on noneducational factors. Continued declining student enrollment together with very high rates of inflation will tend to moderate the effect of an increased MER in some communities.

Further, the fact that the expenditure and student data used in the calculation of a town's MER are two years older than data used by a town to show compliance with its MER reduces the state's ability to adjust a town's MER for changes in student population and to distinguish between real and inflated expenditure growth. The recommended changes, if enacted by the General Assembly, will ensure that more of the state's equalization funds are spent to support educational programs and services, and lessen the disequalizing impact of noneducational factors.

FUTURE POLICY GOALS AND DIRECTIONS

Since June 1980, the Educational Equity Study Committee has examined a variety of issues related to the impact of state school finance reform on equity and educational opportunities for Connecticut's students. However, since time was limited and data were in some cases insufficient for the purpose of supplying the Committee with conclusive evidence, several issues were left for future examination. As part of its ongoing statutory mandate, the Committee intends to continue its review and assessment of equity reform legislation as new issues arise. Specifically, the committee is preparing to:

1) Examine the feasibility of establishing an appeals procedure that might allow for some modification of a town's MER if an appeal is brought by a local school board to the Commissioner of Education;

2) Study the impact of stratification of equalized net grand lists on the disparity in property tax wealth and on the wealth definition used in the GTB formula, and carry out a review of the procedures for calculating equalized net grand lists (sales assessment ratio studies);

3) Examine the appropriateness of establishing by statute the state and local shares for the support of total educational expenditures;

4) Pursue the provision of additional incentives for regionalized districts, regional educational service centers, and interdistrict cooperative efforts to encourage enhanced educational opportunities in small rural school districts;

5) Examine methods by which changes in the total cost of the GTB general aid formula would reflect changes in the total cost of education; and

6) Examine the impact of small categorical grants on equal educational opportunities for students.

EPILOGUE - 1981 LEGISLATION

The 1981 legislative session proved to be a most difficult one for Connecticut legislators as they struggled to meet the educational needs of the state's school children in an economic and political environment of fiscal uncertainty. The passage of Public Act 81-413, which provides for important modifications in the current educational equalization legislation (Public Act 79-128), is the direct result of a substantial commitment of time, energy and resources on the part of the legislators and staff. The basic goals of providing an equal opportunity to a quality education for all public school children and ensuring a fair and equitable educational tax burden among towns are retained and enhanced in this new legislation. Enactment of Public Act 81-413 maintains Connecticut's position in the vanguard among states in dealing with school funding inequities.

The changes made by Public Act 81-413 are described in the following sections:

Guaranteed Tax Base (GTB) Grant Formula

1) Changes in the GTB formula factors. The following revisions in the GTB formula have been legislated:

a. The guaranteed wealth level has been changed from the standard of the ninth wealthiest town to a statistical measure: mean town wealth plus two standard deviations (see page 18); and

b. Expenditures for equipment have been included in the definition of net current local education expenditures for use in the school tax rate calculation (see page 18).

2) Capping the GTB formula cost. The GTB state aid formula, which is the state's largest aid program, distributed over $272m in 1980-81. Uncertainty about the future level of state revenue from tax sources and anticipation of a significant loss of federal funds caused state legislators, for the first time, to "cap" the cost of the GTB grant at $306m for 1981-82. Though this is a smaller appropriation than would have been expected under current law, it represents an addition of over $33m to the 1980-81 appropriation. The "cap" impacts state aid for 1981-82 only. The required state funding levels for 1982-83 and 1983-84, the final two years of the phase-in period, were not amended by P.A. 81-413.

3) Reducing the Minimum Grant during phase-in period of GTB program. The State Board of Education's proposal to phase out the minimum grant was not adopted. Instead P.A. 81-413 provides a *phased-in* minimum grant to towns whose fully-funded entitlement

Figure 7

Guaranteed Tax Base Formula

$$\left[\begin{array}{c}\text{Guaranteed}\\ \text{Wealth}\end{array} - \begin{array}{c}\text{Town}\\ \text{Wealth}\end{array}\right] \times \begin{array}{c}\text{Town School}\\ \text{Tax Rate}\end{array} \times \begin{array}{c}\text{Town Student}\\ \text{Need}\end{array}$$

$$\left[AENGLC_G - AENGLC_T\right] \times STXR_T \times \text{Student Need}_T$$

$$\left[\left(\frac{\text{Equalized Net Grand List}}{\text{Persons}} \times \frac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}\right)_{\text{State Guaranteed Wealth*}} - \left(\frac{\text{Equalized Net Grand List}}{\text{Persons}} \times \frac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}\right)_{\text{Town}}\right] \times \left[\frac{\text{Net Current Local Education Expenditures}}{\text{Equalized Net Grand List} \times \dfrac{\text{Per Capita Income}}{\text{Per Capita Income of Highest-Income Town}}}\right]_{\text{Town}} \times \left[\begin{array}{c}\text{Students} +\\ \text{½ AFDC}\\ \text{Children}\end{array}\right]_{\text{Town}}$$

* State Guaranteed Wealth = Mean Town Wealth + Two Standard Deviations

(equalization aid plus K-12 regional bonus, if any) is less than $250 per pupil (or $275 per pupil for towns in K-12 regions). These towns will receive a percentage of their minimum grant during the *phase-in period* of the GTB program. At full funding the minimum grant will return to the original $250 (or $275) per pupil amount (see page 14). The percentage used for calculation of the phased-in minimum grant will be equal to the ratio of the state GTB grant appropriation to the fully-funded GTB grant program. Towns whose fully-funded entitlement per pupil is larger than the phased-in minimum grant but smaller than the former $250 (or $275) per pupil minimum grant will receive their fully-funded entitlement.

Calculation of the Phased-in Minimum Grant

$$\text{Phased-in Minimum Grant Per Pupil} = \$250 \text{ (or } \$275) \times \text{Minimum Grant Percentage}$$

$$\text{Minimum Grant Percentage} = \frac{\text{State GTB Grant Appropriation}}{\text{Fully-funded GTB Grant Program}}$$

Figure 8
Sample Calculation
Phased-in Minimum Grant

State GTB Grant Appropriation = $306m
Fully-funded GTB Grant Program = $429m

$$\text{Minimum Grant Percentage} = \frac{\$306m}{\$429m} = 71\%$$

Phased-in Minimum Grant Per Pupil = $250 (or $275) X 71% = $178 (195)

Minimum Expenditure Requirement (MER) Program

1) Changes in the Minimum Expenditure Requirement. The following revisions in the Minimum Expenditure Requirement (MER) have been legislated:

a. The additional spending requirement for economically disadvantaged students (AFDC) has been increased from .25 to .5 (see page 24); and

b. Expenditures for equipment have been included in the definition of net current education expenditures for compliance with the MER (see page 24).

2) Broadening of Alternative MER Eligibility Requirements. The eligibility requirements which towns must meet to become eligible for the alternative MER have been broadened by the legislature. Formerly, only towns which were at or below the 85th town in wealth

(AENGLC) *and* at or above the 85th town in school tax rate (STXR) were elibigle for the alternative MER. Under the new legislation, towns which are at or below the 85th town in wealth (AENGLC) but below the 85th town in school tax rate (STXR) are also eligible provided they maintain or increase their STXR (see page 22).

3) Adjustments to a town's grant after July 1st. During the phase-in period of the GTB program, adjustment to the formula data elements of one town has affected not only the adjusted town's grant but also the grants of all towns. This occurs because a change in data in one town changes (1) that town's fully-funded GTB entitlement, (2) the fully-funded cost of the GTB program and (3) the percentage of the difference used to calculate phased-in grants to towns. In order to limit the impact of changes in one town's data to that town's grant, the GTB legislation was amended as follows:

a. GTB grants to towns will be based on the data available to the State Department of Education on July 1st –the beginning of the grant year;

b. Any changes in a town's GTB formula data elements occurring after July 1st will impact the adjusted town's GTB grant only;

c. In determining the town's adjusted GTB grant, the percentage of the difference calculated prior to July 1st will be used;

d. If the adjustment increases the town's grant, the General Assembly may elect to pay the increase in aid due to the town in the current fiscal year or in the subsequent year; and

e. If the adjustment reduces the town's grant, the town may elect to take the reduction in the current fiscal year or in the subsequent fiscal year.

APPENDIX A

GLOSSARY

ADM (Average Daily Membership): ADM is the official measure the state uses to represent the number of students in a school district. In October, a count is made of the number of students in a school district; in May another count is taken. ADM is the average of the October and May figures.

AFDC (Aid to Families with Dependent Children): children ages five to 18 years old from families receiving Aid to Families with Dependent Children (Source: Connecticut Department of Social Services).

Equalized Net Grand List (ENGL): The result of a procedure used to make property values comparable. This "equalizing" procedure occurs annually. The State Department of Revenue Services* develops an Assessment Sales Ratio by comparing assessed values to actual sales of real property in each community. The ratio between them is used to adjust the town's Net Grand List of real property at fair market value. Each town's list of personal property is also equalized at fair market value by dividing each town's net grand list of personal property by the town's official assessment rate.

Net Current Education Expenditures: Current expenses for the daily operation of the school program paid from state, federal and local revenues. These do not include transportation, capital outlay and debt service expenses.

Net Current Local Education Expenditures: Total education expenditures of a town *minus* an amount equal to a) all state and federal aid for education, b) all education expenditures for debt service, capital outlay, adult education, health and welfare services for nonpublic school children, and c) all tuition received on account of all nonresident pupils. Please note that the NCLE includes transportation expenses, both public and non-public.

Per Capita Income: This measure of wealth is the most recent U.S. Census estimate of income per person by town.

Population: The most recent U.S. Census Bureau count or estimate of the population of each town.

*As of June 1, 1980, Office of Policy and Management.

APPENDIX B

SUMMARY OF PUBLIC MEETING

A public meeting was held on December 9, 1980, at Orchard Hill Junior High School in North Haven to elicit public response to the Educational Equity Study Committee's preliminary recommendations. Approximately 45 people attended the meeting, including ten committee members and three project staff members. Chairman Lynn Alan Brooks welcomed the public, gave a short history of the Educational Equity Study Committee and outlined the procedural guidelines for the evening.

Sixteen persons spoke before the Committee, including teachers, private citizens, superintendents, members of boards of education and finance, and representatives from educational interest groups.

The following issues were addressed at the meeting:

1) *Retain minimum grant of $250.* Eleven of the speakers addressed this issue. Of these, ten were in favor of retaining the minimum grant, one was opposed. Several reasons were given by those who spoke strongly in favor of the minimum or "hold harmless" grant, including 1) the responsibility of the state for the education of all its children without consideration of the wealth of the community; 2) the lack of assurance that local funds would make up the loss in state funds, resulting in a reduction in educational quality; 3) the precipitous decline in student population together with increasing teacher salaries would put a severe strain on their budgets without some aid from the state; and 4) the financial (rather than the educational) justifications given for the elimination of the minimum grant by the state in spite of the fact that the towns affected provide more than their fair share of tax money to the state economy.

   The one voice of opposition to the minimum grant maintained that the wealthier towns could make up the loss of state funds with no hardship.

2) *Increase state funding for education.* Six speakers encouraged the Committee to recommend a larger state monetary committment to education. Several of these speakers also spoke on issues relating to an increased state role in education funding including: 1) increasing the percentage share of state funding of education costs, one speaker noting that the state had dropped in its contribution to education costs, from 24.5 percent in 1975 to 23.8 percent in 1979; 2) fully funding the GTB program beginning in 1981-82 instead of continuing the phase-in process; and 3) moving toward full state assumption of education.

3) *Increase the Minimum Expenditure Requirement.* Four persons spoke to the Committee's recommendation that the MER be increased. Three approved and one objected. Those who favored an increased MER noted that it would ensure that more of the state money would go to education and in addition, would somewhat compensate for the erosive effect of inflation. The opposing speaker cited the lack of a guarantee that more state money would accompany an increase in the MER.

4) *Change in guaranteed wealth level from ninth wealthiest town to mean town plus two standard deviations.* Two speakers addressed and opposed the change in definition of guaranteed wealth. One suggested retaining the ninth wealthiest town as the guaranteed wealth level; the other recommended a change to mean town plus 2.15 standard deviations, a closer approximation to the ninth wealthiest town in 1981-82.

5) *Changes in GTB program.* Each of the following changes in the GTB program were suggested by a speaker: 1) incorporate intangible property, i.e., stocks and bonds, into the definition of wealth for the GTB formula; 2) change the definition of wealth per capita to wealth per pupil, and 3) place a "cap" or limit on the per pupil expenditures in the wealthier towns.

Mr. Brooks concluded the meeting by thanking those who attended for their comments and suggestions and noting that the Committee would take them under careful consideration in its deliberations.

APPENDIX C

MINORITY REPORT:

DISSENTING TO RECOMMENDATIONS OF THE EDUCATIONAL EQUITY STUDY COMMITTEE ON THE MINIMUM EXPENDITURE REQUIREMENT

This report is being filed to register dissent to recommendations of the Educational Equity Study Committee concerning the minimum expenditure requirement.

The recommendations to increase the minimum expenditure requirement are not accompanied by the guarantee that there will be no extra burden placed on property taxpayers. On the contrary, the tendency of the General Assembly, state budget writers, and the Equity Committee over the last two years has been to change the GTB formula in ways that reduce the full funding level. This makes increased property tax burdens more likely.

It appears that FY 1981-82 state budget constraints could again lead to attempts to further reduce the funding level of the GTB grant. It is therefore inappropriate to increase the minimum expenditure requirement at this time.

William A. Collins
Connecticut Conference of Municipalities

12/23/80

APPENDIX D

MINORITY REPORT:

DISSENTING TO THE RECOMMENDATION OF THE EDUCATIONAL EQUITY STUDY COMMITTEE TO CHANGE THE GUARANTEE LEVEL OF THE GTB FORMULA

This report is being filed to register dissent to recommendations of the Educational Equity Study Committee to a change in the state guarantee level in the GTB formula, i.e., the equalization level to be attained by the formula.

The recommendation to change the GTB formula's guarantee level from the ninth wealthiest town to "two standard deviations above the mean" goes beyond the stated intent of the change, which is to give this formula factor stability over time.

Any similar statistical measure (such as three standard deviations) would achieve this result just as well.

By choosing two standard deviations, the committee has deliberately recommended reducing the formula factor that addresses disparity in wealth between rich and poor municipalities, and reducing both the target level of equalization and the amount of state support for local education.

The change will reduce full funding of the formula by $25 million, and will reduce FY 1981-82 funding by $19.5 million.

The desired stability in the formula could be achieved without reducing this factor, and without reducing the state funding, by using as the guarantee level "2.15 standard deviations above the mean," which is the same level presently represented by the existing statutory prescription of the ninth wealthiest town.

William A. Collins
Connecticut Conference of Municipalities

William R. Dyson
State Representative

Thomas P. Mondani
Connecticut Education Association

George Springer
Connecticut Federation of Teachers

12/23/80

ANALYSIS TITLE : CONNECTICUT STATE DEPT. OF EDUCATION
REPORT TITLE : GTB GRANTS TO TOWNS-THREE YEARS

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0017	ANDOVER	209396.	415.	256523.	530.	280652.	620.
0025	ANSONIA	1252328.	414.	1509089.	530.	1539679.	594.
0038	ASHFORD	225501.	368.	304197.	500.	392164.	656.
0042	AVON	542393.	250.	479745.	213.	398099.	179.
0053	BARKHAMSTED	200783.	291.	234078.	342.	244535.	380.
0065	BEACON FALLS	335816.	370.	423951.	484.	468325.	579.
0072	BERLIN	862098.	283.	925666.	320.	1031909.	369.
0085	BETHANY	326800.	312.	355790.	351.	379752.	390.
0091	BETHEL	1119320.	307.	1390428.	386.	1488819.	419.
0103	BETHLEHEM	156389.	320.	158986.	325.	167848.	338.
0112	BLOOMFIELD	1039339.	290.	1150840.	329.	1202697.	359.
0127	BOLTON	319911.	402.	372775.	480.	388513.	515.
0136	BOZRAH	233446.	455.	304420.	647.	346469.	753.
0145	BRANFORD	1176352.	281.	1192189.	296.	1321826.	342.
0151	BRIDGEPORT	11207937.	490.	15234780.	694.	17711582.	831.
0163	BRIDGEWATER	105125.	325.	82585.	257.	60313.	196.
0172	BRISTOL	4309776.	406.	5326386.	519.	6035225.	615.
0181	BROOKFIELD	838149.	262.	942140.	301.	994241.	324.
0198	BROOKLYN	554708.	459.	784928.	642.	971520.	762.
0202	BURLINGTON	540509.	407.	785412.	594.	919601.	687.
0213	CANAAN	65234.	323.	88405.	435.	80451.	409.
0228	CANTERBURY	311564.	400.	416059.	534.	518352.	662.
0232	CANTON	573608.	337.	670736.	410.	740781.	483.
0248	CHAPLIN	226166.	564.	314193.	825.	334514.	933.
0255	CHESHIRE	1566344.	321.	1970289.	403.	2196834.	460.
0264	CHESTER	229100.	376.	281182.	494.	301523.	560.
0274	CLINTON	922022.	340.	1124691.	423.	1270706.	483.
0286	COLCHESTER	862405.	477.	1301574.	758.	1489359.	921.
0293	COLEBROOK	68267.	331.	77351.	378.	73306.	387.
0307	COLUMBIA	269294.	342.	324622.	426.	359092.	492.
0313	CORNWALL	46139.	249.	37430.	207.	30094.	179.
0327	COVENTRY	958386.	468.	1282524.	654.	1443334.	758.
0334	CROMWELL	571699.	318.	656624.	388.	667539.	428.
0341	DANBURY	3740308.	354.	3841176.	379.	4118660.	424.
0351	DARIEN	1184671.	250.	849100.	187.	767150.	179.
0364	DEEP RIVER	268036.	335.	316530.	412.	379369.	508.
0375	DERBY	757697.	351.	885292.	408.	926575.	467.
0384	DURHAM	618098.	441.	811239.	624.	930104.	752.
0398	EASTFORD	109516.	451.	155201.	732.	186491.	899.
0402	EAST GRANBY	354621.	248.	436832.	474.	429050.	510.
0414	EAST HADDAM	332502.	303.	395527.	356.	445217.	397.
0424	EAST HAMPTON	778963.	392.	1019559.	543.	1193193.	663.
0432	EAST HARTFORD	3493664.	357.	4133207.	449.	4720782.	545.
0445	EAST HAVEN	2312529.	461.	3169710.	667.	3619117.	800.
0456	EAST LYME	1182323.	333.	1409883.	410.	1554405.	472.
0461	EASTON	342393.	250.	249978.	187.	228876.	179.
0472	EAST WINDSOR	635993.	357.	839605.	472.	900213.	537.
0487	ELLINGTON	952427.	430.	1361150.	638.	1628443.	772.
0492	ENFIELD	4572345.	426.	6428688.	643.	7035686.	770.
0504	ESSEX	243173.	277.	204411.	240.	182487.	218.

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0511	FAIRFIELD	2742756.	287.	2304198.	237.	1645978.	179.
0522	FARMINGTON	775580.	253.	696469.	239.	496172.	179.
0536	FRANKLIN	107582.	292.	104029.	310.	58043.	182.
0542	GLASTONBURY	1634687.	292.	1854473.	333.	1945062.	361.
0553	GOSHEN	97718.	290.	91567.	271.	88556.	267.
0562	GRANBY	610081.	334.	722286.	390.	823644.	459.
0571	GREENWICH	2540466.	250.	1781046.	187.	1603560.	179.
0586	GRISWOLD	654109.	404.	848207.	559.	1024852.	689.
0596	GROTON	3159410.	405.	4020009.	537.	4571743.	638.
0605	GUILFORD	1197535.	283.	1402192.	332.	1543008.	374.
0614	HADDAM	434829.	277.	459158.	295.	496625.	327.
0625	HAMDEN	2824633.	348.	3325353.	434.	3699134.	507.
0638	HAMPTON	125486.	410.	194183.	653.	207981.	710.
0642	HARTFORD	15123424.	550.	25818822.	950.	34184016.	1290.
0652	HARTLAND	118387.	343.	161936.	472.	189218.	577.
0663	HARWINTON	450939.	371.	540051.	443.	594330.	495.
0677	HEBRON	523071.	380.	778983.	579.	919922.	701.
0683	KENT	131240.	287.	118911.	261.	105478.	241.
0698	KILLINGLY	1193102.	385.	1565606.	521.	1774250.	609.
0704	KILLINGWORTH	273104.	316.	341247.	384.	406418.	462.
0716	LEBANON	507641.	399.	781119.	627.	907279.	767.
0726	LEDYARD	1601006.	419.	2063818.	568.	2449693.	693.
0736	LISBON	304072.	428.	417268.	615.	522855.	758.
0743	LITCHFIELD	545818.	327.	597575.	369.	653166.	419.
0756	LYME	78712.	292.	66683.	257.	46168.	196.
0765	MADISON	856647.	255.	931833.	270.	958579.	289.
0772	MANCHESTER	3413288.	371.	4095462.	461.	4516159.	533.
0787	MANSFIELD	1001254.	484.	1341675.	669.	1562663.	818.
0792	MARLBOROUGH	369042.	327.	542575.	478.	624388.	557.
0805	MERIDEN	4106600.	417.	5536412.	583.	6172630.	680.
0815	MIDDLEBURY	309891.	275.	250988.	227.	209230.	196.
0824	MIDDLEFIELD	320675.	402.	372583.	494.	410847.	590.
0834	MIDDLETOWN	1955193.	329.	2047675.	362.	2555054.	466.
0845	MILFORD	3288164.	319.	3679413.	379.	3706897.	403.
0851	MONROE	1203317.	312.	1431230.	385.	1566381.	436.
0866	MONTVILLE	1542584.	381.	2107758.	549.	2422835.	680.
0873	MORRIS	154141.	389.	181719.	479.	198191.	547.
0885	NAUGATUCK	2030021.	372.	2725428.	510.	3304567.	635.
0892	NEW BRITAIN	4629631.	469.	5859449.	627.	6668843.	766.
0901	NEW CANAAN	1040500.	250.	738188.	188.	684842.	179.
0911	NEW FAIRFIELD	729412.	267.	867772.	317.	995409.	364.
0923	NEW HARTFORD	404180.	387.	592696.	519.	660617.	587.
0935	NEW HAVEN	9542744.	476.	13926584.	708.	16677878.	878.
0942	NEWINGTON	1984544.	339.	2364661.	417.	2565184.	471.
0956	NEW LONDON	2036464.	489.	2546854.	664.	2784132.	749.
0963	NEW MILFORD	1190485.	277.	1331435.	308.	1556359.	365.
0971	NEWTOWN	1302129.	297.	1583888.	365.	1744030.	411.
0983	NORFOLK	161163.	358.	177678.	414.	197354.	485.
0995	NORTH BRANFORD	1105715.	380.	1437897.	518.	1599199.	610.
1003	NORTH CANAAN	200383.	340.	237218.	415.	263668.	496.

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1015	NORTH HAVEN	1365207.	284.	1428045.	317.	1455539.	340.
1028	NORTH STONINGTON	458388.	430.	628659.	633.	713340.	730.
1031	NORWALK	4314804.	302.	4316250.	316.	4303322.	331.
1046	NORWICH	3617695.	508.	4421355.	662.	5118749.	817.
1056	OLD LYME	381273.	275.	312285.	250.	255239.	202.
1064	OLD SAYBROOK	499120.	251.	480167.	255.	500570.	278.
1075	ORANGE	766750.	250.	717932.	245.	576869.	211.
1085	OXFORD	439301.	300.	548506.	384.	597685.	421.
1098	PLAINFIELD	1284702.	454.	1730214.	645.	2135983.	833.
1102	PLAINVILLE	1315604.	386.	1741160.	525.	1913725.	599.
1113	PLYMOUTH	994924.	408.	1461886.	602.	1719214.	727.
1128	POMFRET	198816.	360.	233669.	417.	264895.	479.
1134	PORTLAND	659926.	378.	799971.	481.	938026.	592.
1146	PRESTON	386317.	425.	450323.	532.	482219.	619.
1155	PROSPECT	562043.	382.	687470.	498.	776254.	582.
1168	PUTNAM	589427.	381.	692126.	456.	777117.	519.
1171	REDDING	451393.	250.	354799.	194.	314068.	179.
1181	RIDGEFIELD	1422500.	250.	1220315.	231.	945786.	190.
1192	ROCKY HILL	654503.	293.	741485.	341.	827284.	390.
1203	ROXBURY	79207.	290.	62158.	220.	57268.	196.
1216	SALEM	166614.	324.	214553.	420.	244309.	494.
1223	SALISBURY	149465.	266.	111557.	203.	91992.	179.
1238	SCOTLAND	122351.	541.	164510.	736.	181660.	822.
1245	SEYMOUR	877533.	359.	1021828.	442.	1110516.	499.
1253	SHARON	125140.	291.	101418.	249.	69173.	181.
1261	SHELTON	2000965.	302.	2338070.	363.	2606210.	419.
1271	SHERMAN	114000.	250.	82125.	188.	80816.	179.
1282	SIMSBURY	1541424.	281.	1672788.	312.	1757813.	343.
1297	SOMERS	586919.	353.	799965.	491.	958849.	593.
1305	SOUTHBURY	512084.	275.	513389.	259.	547193.	272.
1312	SOUTHINGTON	2857392.	343.	3755702.	464.	4036008.	519.
1322	SOUTH WINDSOR	1489263.	327.	1925146.	442.	2183082.	526.
1336	SPRAGUE	239625.	421.	316426.	593.	389656.	770.
1347	STAFFORD	827133.	430.	1185364.	629.	1444750.	787.
1351	STAMFORD	4714381.	270.	4041508.	244.	3089266.	198.
1368	STERLING	202719.	446.	232821.	566.	292560.	722.
1376	STONINGTON	995042.	321.	1111436.	381.	1262113.	447.
1381	STRATFORD	2413924.	287.	2508473.	310.	2506458.	325.
1392	SUFFIELD	640983.	322.	785382.	397.	863463.	449.
1403	THOMASTON	506997.	391.	684944.	536.	812676.	648.
1418	THOMPSON	712080.	471.	1018934.	687.	1209720.	826.
1427	TOLLAND	1128804.	397.	1614500.	590.	1891072.	710.
1433	TORRINGTON	2010757.	396.	2609337.	541.	2946576.	644.
1441	TRUMBULL	2054299.	270.	2002978.	279.	1926345.	287.
1457	UNION	34420.	331.	35997.	351.	41674.	436.
1467	VERON	2773078.	441.	3503052.	591.	4009756.	717.
1476	VOLUNTOWN	146816.	441.	190782.	579.	200697.	633.
1485	WALLINGFORD	2862229.	365.	3535329.	470.	3768584.	522.
1493	WARREN	59216.	292.	47005.	245.	40766.	196.
1503	WASHINGTON	181949.	304.	151961.	241.	120234.	196.

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1515	WATERBURY	8226415.	521.	11967174.	793.	14156710.	976.
1526	WATERFORD	959000.	250.	735123.	203.	606390.	179.
1533	WATERTOWN	1691676.	402.	2243450.	557.	2508909.	641.
1544	WESTBROOK	249320.	252.	249305.	261.	249639.	270.
1552	WEST HARTFORD	2868515.	299.	2650584.	292.	2472298.	286.
1565	WEST HAVEN	3441663.	420.	4508733.	582.	5044643.	677.
1571	WESTON	570500.	250.	409875.	188.	366130.	179.
1581	WESTPORT	1542250.	250.	1095281.	187.	973300.	179.
1592	WETHERSFIELD	1511421.	314.	1597969.	352.	1616971.	382.
1607	WILLINGTON	343181.	416.	490664.	588.	563444.	697.
1611	WILTON	1036393.	250.	736167.	187.	674483.	179.
1623	WINCHESTER	777309.	368.	987948.	487.	1111718.	581.
1638	WINDHAM	1681233.	476.	2346056.	686.	2830350.	822.
1642	WINDSOR	1500916.	303.	1738954.	366.	1912044.	417.
1652	WINDSOR LOCKS	958448.	317.	1038422.	378.	1154818.	454.
1665	WOLCOTT	1603372.	443.	2239244.	657.	2557541.	787.
1675	WOODBRIDGE	403714.	250.	313208.	199.	266471.	179.
1683	WOODBURY	390613.	300.	354484.	294.	336908.	291.
1698	WOODSTOCK	408538.	380.	535292.	499.	591481.	576.
	Totals	$220.4m		$272.8m		$306.0m	

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